

DEPARTMENT OF THE ARMY
HEADQUARTERS, XVIII AIRBORNE CORPS AND FORT BRAGG
Fort Bragg, North Carolina 28307-5000

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Version 1.2

Expires 31 October 2002
Financial Administration
FISCAL YEAR 2002 CLOSEOUT PROCEDURES

1. PURPOSE. To prescribe installation policies and concepts, responsibilities, and procedures for fiscal year-end control and utilization of Fiscal Year 2002 (FY02) resources.

2. REFERENCES.

a. DFAS-IN Regulation 37-1, Finance and Accounting Policy Implementation, January 2002.

b. DFAS-IN Manual 37-100-01, August 2001, The Army Management Structure (AMS).

c. XVIII Airborne Corps and Fort Bragg Memorandum 15-1, 10 March 1994, Programming Executive Resourcing Council (EPBAC), Senior Program/Budget Action Committee (SPBAC), and Working Program/Budget Advisory Committee (WPBAC).

d. XVIII Airborne Corps and Fort Bragg Regulation 715-1, 16 September 1994, Fort Bragg Acquisition Instructions.

3. APPLICABILITY. This circular is applicable to all program directors and those tenant and satellite units for which Fort Bragg provides budget support and/or maintains accounting records. All references to program directors include Major Subordinate Commanders (MSCs). The installation's goals are:

a. To achieve effective utilization of available resources in accordance with program director and installation planned programs.

b. To control funds within limits set forth on Funding Authorization/Allowance Documents.

c. To control civilian expenditures within the Civilian Pay Plan (CPP).

d. To submit year-end financial accounting reports supported by 100 percent valid obligations, unliquidated obligations, and disbursements.

e. To plan for and execute additional year-end funds should they become available.

4. POLICIES.

a. Room #307, Bldg. #2-1120 is the central point from which Fort Bragg's resources will be controlled during year-end closeout. The Installation Business Office, Resource Management, (IBO-RM) will chair the WPBAC. Attendees are listed in Appendix A. The FY02 year-end financial closeout will be organized, planned, coordinated, and controlled by the IBO-RM in accordance with actions listed in the Daily Schedule of Events - FY02 year-end Closeout (Appendix B).

b. Certification authority at Fort Bragg has been delegated to the various program directors. Fund control will be centralized by the IBO-RM when fund utilization rates indicate a trend toward other than optimum obligations. These provisions are in accordance with DFAS-IN Reg 37-1 and will be instituted at the direction of the Commanding General. Program directors will ensure that all commitments and obligations are posted up-to-date as of 31 August 2002 and that the open commitment documents have been reconciled to the unobligated commitment balance. Beginning 1 September 02, commitments and obligations will be recorded on a daily basis.

c. Distribution of funds received after 31 August 2002 will be controlled by the IBO-RM. The WPBAC will recommend reprogramming to meet high priority requirements.

d. The Rome DFAS FIELD SITE Systems Office ICW IBO-RM, is responsible for coordinating and finalizing the Financial Systems Automated Data Processing (ADP) Schedule, for coordinating with 1112th Signal Battalion, Information Systems Service (ISSC), to ensure the Defense Information Systems Agency Joint Operational Facility (DISA JOF) gives financial systems the necessary priority to get reports out as scheduled, for monitoring status of production, and for resolving apparent system problems identified by users. Only IBO-RM systems personnel are authorized to contact Systems Analysis Branch to check on status, add/delete reports, delay reports, or change the number of copies of printed reports.

e. Program directors and IBO-RM, will submit Installation Supply Buffer (ISB), STANFINS financial system, F09 files and Data Base Committing Accounting System (dbCAS) requirements to the IBO-RM systems for inclusion in the ADP schedule by 2 August 2002. Requests for changes to the Product Control Table (PCT) to accommodate program directors and higher headquarters guidance

will be coordinated through the Rome DFAS FIELD SITE. IBO-RM will provide input data to Rome DFAS FIELD SITE by the times shown on the schedule.

f. Operation and Maintenance, Army (OMA); Operation and Maintenance, Army Reserve (OMAR); and Army Family Housing (AFH) funded local purchase items are not simultaneously obligated until the contracting officer executes an order and the executed order is processed through STANFINS.

g. Fiscal year-end management of funds distributed by Programs and Evaluation Division to program directors, activities, and units requires 100 percent utilization as early as possible. Any funds which cannot be obligated as distributed will be reported as excess to the IBO-RM for redistribution. Funds received the last two weeks of the fiscal year will be centrally managed in coordination with the program directors. In order to utilize year-end funds provided by U.S. Army Forces Command (FORSCOM), U.S. Army Training and Doctrine Command (TRADOC), and U.S. Army Reserve Command (USARC), the installation will be postured in such a manner to demonstrate the capability to rapidly execute the year-end funds. This will be accomplished through development of unfinanced requirement lists (UFR), preparation of solicitations (subject to availability of funds) and logistical requisitions (AOAs) for approved UFR's items. Program directors/units will ensure that these documents are maintained for quick processing, as funds become available.

h. Program directors/units marked with asterisks in Appendix A may be required to develop UFR lists for their own activities. Budget Division will publish detailed requirements for the UFR lists if required.

(1) High dollar value, easily manageable, and executable items should be the core of the lists. The dollar requirements and items will be identified by method of execution (i.e., contract, local purchase, or MILSTRIP requisition).

(2) Items on the list must be for valid FY02 requirements and will be prioritized.

(3) Program directors/units will ensure the criteria for UFR list items are met prior to passing requirements to the ISB activity. Large requisitions placed at year-end for materiel and equipment are extremely susceptible to cancellation. Some of the most common reasons are:

(a) Cancelled per request.

(b) Quantity suspects.

(c) Item not authorized for designated recipient.

(d) Item centrally procured.

(e) Item requisitioned prematurely.

(4) The WPBAC will present the recommended consolidated UFR list to the command group for approval. Changes to UFR such as additions or deletions (buyouts) will be coordinated and approved in the same manner as the original lists. The IBO-RM will call for periodic updates of the UFR list when needed to meet FORSCOM requirements.

i. SARSS Year-End Closeout Procedures. These procedures apply to both Unit and RBC ISB transactions:

(1) Thursday, 26 September 2002 will be the last normal day for ISB transactions. Any requisitions received after 25 September 2002 will be charged against FY03 funds unless Corps has additional funds. If there are additional funds, we will continue to selectively process F09 files to be charged against FY02 funds.

(2) Wednesday, 25 September 2002, will be the last normal SARSS business for 1st COSCOM and RBC.

(3) Friday, 27 September 2002 will be the final ISB cleanup cycle and these F09 files will be processed in the financial system.

(4) Beginning 23 September 2002 or earlier, if funding is constrained, we will place the SARSS Financial Counters at zero. This will send all transactions to the Manager Review Files (MRF). If limited funds are available the IBO-RM, based on the WPBAC guidance, will release selected requisitions. IBO-RM will establish a Miscellaneous Obligating Document (MOD) (DD form 2406) for those selected Corps items and it will be reversed and costs transferred once the items are disbursed in FY02.

(5) Items remaining in the MRF on 1 Oct 02 will be cancelled and reordered as FY03 charges. No MRF transactions will be cancelled unless the requestor initiates the cancellation. The magnitude and scope of any FY03 CRA will determine the speed and the priority of items released from the MRF.

(6) USASOC and Tenant Activities must coordinate with the SARSS Team, IBO-RM; to release items from the MRF based on their financial position. Once we stop processing F09 files for FY02, and USASOC or Tenant units continue to release items from the MRF, they must cover it with a MOD to be reversed and transfer the cost in FY03 after the disbursement has occurred.

j. On Saturday, 28 September 2002, program directors/units, IBO-DOC, RBC Resource Management personnel, IBO-RM personnel, and Public Works Business Center (PWBC) representatives will meet in the Olver Conf Room Bldg. 2-1120 at a time **TBD**. All documents necessary to execute funds will be brought to the Olver Conf Room. All supply, financial, and data processing personnel necessary to execute last minute funds will be available on 30 September 2002. The IBO-RM will coordinate and announce when the last FY02 transactions have been completed and when personnel will be released.

k. Capabilities of dbCAS will be used by program directors whenever possible to meet circular requirements relating to commitments and unobligated commitments. Program directors using dbCAS will create and maintain backup copies (magnetic media) of final FY02 dbCAS files. Program directors will ensure that final dbCAS SI obligations are received by the dbCAS Administrator by **TBD**.

l. Representatives from the IBO-RM and DFAS FIELD SITE-Rome in the month of September will plan to conduct a conference call at a time and place **TBD**.

m. Centralized Installation Management (CIM): Program directors and budget analysts must remain flexible to changes and possible short suspense's due to Army reorganization initiating CIM effective 1 Oct 02. The main effect will be those who have BASOPS funding, AMS 131, 132 and 19.

5. RESPONSIBILITIES.

a. The IBO-RM will ensure:

(1) Funding ceilings/targets are prepared and distributed to applicable program directors within 24 hours from receipt of funds from higher headquarters.

(2) The year-end UFR lists are consolidated.

(3) DFAS FIELD SITE Rome is furnished documentation on changes to funded reimbursements and direct funds.

(4) The daily obligation rate by budget program is reviewed during August and September. Remaining balances are verified with program directors and explanations obtained for surges or slippages in fund utilization.

(5) Centralized control of additional funds, received after 16 Sep, is maintained. (The WPBAC will recommend reprogramming to meet high priority requirements.)

(6) The year-end closeout plan is adhered to and reasons for variance are documented.

(7) Program directors maintain current UFR lists.

(8) Status of funds charts is maintained.

(9) The WPBAC is briefed each Thursday, if required, beginning 8 August 2002 on the status of funds and progress on the year-end closeout plan.

(10) Situation Reports (SITREPS) are provided to the Deputy Commanding General/Chief of Staff on an as required weekly basis during the period 5 August to 30 September 2002.

(11) The amount of additional funds that can be utilized is determined and coordinated with higher headquarters. The program directors will be properly postured with the documentation necessary to execute obligation actions if funds are made available.

(12) Fund status and execution plan reviews are conducted individually with each responsible program director at least twice during the period 1-29 September 2002.

(13) All MODs will be processed through dbCAS. No pre-approval is required from IBO-RM.

(14) Selected IBO-RM personnel (unit analysts), after closing out their units, may be detailed to PWBC to assist with their year-end close.

(15) Send one person (if necessary) to Rome DFAS FIELD SITE to coordinate close out procedures. Start date for this tasking will be coordinated in the July IPR.

(16) Starting 9 Sep 2002, interviews ("one on ones") are conducted as needed with each business center and MSC to assess their fiscal posture and accounting procedures. Exact dates will be announced at the WPBAC.

(17) The IBO-RM Accounting/System Division will provide specific guidance for update of the APC Master File. Additional emphasis is required this year due to Army reorganization initiating CIM effective 1 Oct 02.

b. The DFAS FIELD SITE will ensure that:

(1) All unliquidated obligations are reviewed with program directors to ensure validity and to verify the accuracy of recorded amounts. The DFAS FIELD SITE, will coordinate review date of unliquidated obligations with program directors and complete during the month of August. Obligation adjustments and cancellations resulting from the reviews will be processed promptly. Starting 9 September 2002, DFAS FIELD SITE will notify program directors of DFAS FIELD SITE adjustments affecting obligations prior to processing the blocks of transactions. DFAS FIELD SITE will coordinate General Fund Analysis and Exception Listing adjustments with program directors. This permits program directors to assure that a commitment is recorded and funds are totally utilized.

(2) Program directors are furnished the Accounts Receivable Status Reports - Funded (PCN AVK-120), Automatic (PCN AVK-117) and Other Sales (PCN AVK-123) weekly. (These reports will assist the program directors in reconciling reimbursable programs.)

(3) The STANFINS/ISB reconciliation will be run on/around 22 August 2002 and 19 September 2002. The last adjustments from this reconciliation will be processed by 21 September 2002.

(4) SARSS due-ins is reconciled with accounting ISB due-ins NLT COB 16 September 2002.

(5) All valid orders, requisitions, earnings, payments, liquidating actions and collections through 30 September 2002, including transactions by others and interfund billings received prior to 1600 hours, 28 September 2002, are recorded and are reflected in the reports on a timely basis. Orders and earnings for cash collections (surcharge) will be processed daily during the period 1-30 September 2002.

(6) Class A Agents turn in all cash prior to COB 3 September 2002. The only exceptions allowed will be those where a Class A Agent cannot physically return to Fort Bragg prior to 3 September 2002. MODs will be furnished to the DFAS FIELD SITE by program directors NLT 6 September 2002 to reserve funds for Class A Agent expenditures incurred.

(7) Reconciliations of deposit funds and other suspense accounts are performed.

(8) Outstanding cash advances for confidential expenditures are returned on a collection voucher as an appropriation refund. This return will be made not later than 10 days subsequent to the receipt of authority to expend funds of the new fiscal year.

(9) A copy of the transmittal letter for all obligations that will not be reflected in the STANFINS output on the morning of 30 September 2002 will be delivered to the IBO-RM clearly marked as to program director and dollar impact.

(10) Orders received balances for any open accounts receivable are adjusted to earnings plus any associated undelivered orders balances.

(11) Written notification is provided to the Resource Manager of all outstanding discrepancies relevant to year-end certified reports. The DFAS FIELD SITE, in conjunction with the IBO-RM, will validate and certify all final year-end financial reports prior to submission to higher headquarters.

(12) Obligation document transmittals, coordinated by program directors with DFAS FIELD SITE-Rome, will be processed even though received by DFAS FIELD SITE after the normal 1130 hours daily cutoff during year-end.

(13) Closing general journal postings are accomplished the day or cycle after IBO-RM closes out. Entries posted by the DFAS FIELD SITE-ROME will be coordinated with the IBO-RM and status of current year funds will be verified before the final financial cycle is executed.

(14) Funding totals posted to the Accounts Receivable Subledger (SL) and to the General Ledger (GL) are reviewed. DFAS FIELD SITE-Rome will coordinate GL adjustments with the IBO-RM Budget Officer.

(15) ISB interfund bills will be processed through 26 Sep.

(16) Proper interface is maintained between RBC, MEDCEN, ISB, STANFINS, the Defense Civilian Payroll System (DCPS), SRD-I and Army Food Management Info System (AFMIS).

(17) NLT 9 August 2002, contact Information Technology Business Center (ITBC) to review procedures (obtain names and phone numbers for key personnel) for rectifying computer and

equipment failures during nonduty hours, 8 September - 7 October 2002 in order to ensure the absolute minimum delay in providing crucial management reports to users.

(18) Computer scheduling with ITBC is coordinated. As necessary during the period 8 September - 7 October 2002, detailed daily financial automated systems schedules are prepared, coordinated, and distributed.

(19) Year-end systems changes are implemented and all affected sections are fully informed of the changes.

(20) The dbCAS is used as a management tool to broadcast timely system status during August and September 2002.

c. Program directors and major subordinate commanders will ensure that:

(1) Consolidated mission and base operations UFR lists are prepared and submitted NLT 12 July 2002 as discussed in par. 4h. above. Any changes to UFR's are reported to the IBO-RM- (Programs Team).

(2) The MILSTRIP UFR lists reflect August 2001 Army Master Data File (AMDF) prices and are updated in September with September 2002 AMDF prices as required. MILSTRIP unfinanced requirements lists are to be prepared in prioritized sequence. Program directors/major subordinate commanders will ensure that all fields of the MILSTRIP requisition are edited against the current AMDF (i.e., national stock number/unit of issue).

(3) Actions to prevent deobligation of high dollar requisitions due to cancellation start well in advance of fiscal year-end and continue until receipt. Major purchase plans should be prepared early in the year and should be updated as the year progresses. Other actions that need to be taken are:

(a) Verify authorization for the item.

(b) Check warranty status of item.

(c) Verify that the charge to OMA funds is appropriate.

(d) Review requirements, on-hand quantities, and excess among units.

(e) Verify that an item is not centrally procured.

(f) Coordinate with their supply support activity (SSA) and the SSA will coordinate with the National Inventory Control Point (NICP).

(g) Be sure item is available in other than project stocks.

(h) Validate that the activity is an authorized or scheduled recipient.

(i) Ensure requisitions are properly coded to acknowledge large quantities.

(j) Try to increment purchases throughout the year by early use of funds from execution slippage.

(k) Designate monitor(s) of high dollar orders that contain both logistical and financial information.

(l) Instruct action personnel to emphasize the importance and relationship of supply/funding actions.

(m) Report restraining NICP policies to FORSCOM.

(4) Unit's conduct 100 percent due-in/due-out reconciliations NLT 28 Jun 2002 with their SSA to avoid accumulation of excess and unnecessary requisition cancellations in FY02.

(5) Funds, which are committed but cannot be obligated on or before 13 September 2002, are reported to the WPBAC for necessary action.

(6) Any funds programmed for recurring or nonrecurring requirements that do not materialize or for which obligations cannot be incurred prior to 20 September 2002 are reported immediately to the IBO-RM for appropriate reprogramming action in accordance with prescribed policies.

(7) Any fund shortages relating to Authorized Level of Organization (ALO) or deployments are reported immediately to the IBO-RM.

(8) Funds are utilized within the available balances of obligation targets for all purposes or are reported as excess to the IBO-RM. Funded obligation targets will not be exceeded without prior approval of the WPBAC. Approved changes to your obligation authority and funds will be obligated to meet the bona fide needs of FY02.

(9) Estimated costs of travel, per diem, and other authorized expenses reflected on Temporary Duty (TDY) travel requests are reasonably accurate and are based on current rate schedules. Program directors will ensure a final MOD for unobligated travel is submitted NLT 28 September 2002.

(10) A listing is prepared of all open market contract requirements totaling more than \$100,000 (including grouping of similar items) that will be submitted to IBO-DOC and those totaling less than \$100,000 that will be submitted to IBO-DOC and/or PWBC-Contracting after 27 April 2002 for obligation in FY02. Contract submissions to appropriate business center will be scheduled so they are evenly distributed during May and June 2002. Projects should be identified and coordinated with the appropriate business centers, IBO-DOC and/or PWBC-Contracting, Purchasing Division. The list developed in coordination with the appropriate business center will include project title, estimated dollar value, date of specifications to appropriate business center and remarks. Copies of the list will be provided to the IBO-Contracting, Chief of Purchases and the WPBAC Chairman for monitoring during the closeout period. The latest dates for submission of projects to the appropriate business centers are as follows:

(a)	Construction Contracts:	
	\$0 - \$2,000	Units use IMPAC with PWBC Approval on DD Form 4283
	\$2,000.01 - \$100,000	NLT: COB 9 Aug 02
	Greater than \$100,000	NLT: 29 Mar 02

(b)	Service Contracts:	
	\$0 - \$2,500	Units use IMPAC
	GSA:	
	\$2,500.01 - Unlimited	NLT: 9 Aug 02

Open Market:	
\$2,500.01 - \$25,000	NLT: COB 9 Aug 02
\$25,000.01 - \$100,000	NLT: COB 2 Aug 02
Greater than \$100,000	NLT: 29 Mar 02

(c)	Supply Contracts (except IMA or Furniture)	
	\$0 - \$2,500	Units use IMPAC
	GSA:	
	\$2,500.01 - Unlimited	NLT: COB 6 Sep 02
	Open Market:	
	\$2,500.01 - \$25,000	NLT: COB 9 Aug 02
	\$25,000.01 - \$100,000	NLT: 2 Aug 02

Greater than \$100,000 NLT: 29 Mar 02

- (d) Furniture:
\$0 - \$2,500 Units use IMPAC
Requires UNICOR waiver

Unicor or GSA with waiver attached:
Unlimited Amount NLT: 6 Sep 02

Open Market with UNICOR waiver:
\$2,500.01 - \$25,000 NLT: 9 Aug 02
\$25,000.01 - \$100,000 NLT: 2 Aug 02

(e) Information Mission Area (IMA) Equipment:
ADPE, Word Processors, Non tactical Radios, Copiers, Facsimiles,
Pagers, Cellular Telephones, and some Telephone Equipment (refer
to DOIM MOI Number 10-99 dated 7 Sep 99 for items that may be
purchased with the IMPAC).

GSA/Requirements Contracts: NLT: 6 Sep 02

Open Market:
\$2,500.01 - \$25,000 NLT: 9 Aug 02
\$25,000.01 - \$100,000 NLT: 2 Aug 02
Greater than \$100,000 NLT: 29 Mar 02

(NOTE: The 1112th Signal Battalion must receive all IMA purchase requests at least 15 days prior to DOC's cutoff date.)

Purchase Requests (DA 3953s and Aquiline Documents) processed after their corresponding dates (as above) will be hand carried to Chief, Acquisition Division, to determine if procurement action can be accomplished prior to 30 September 2002. If customer are currently utilizing Aquiline, they must enter the requirement into Aquiline, print a copy of the requirement and hand carry to Chief, Acquisition Division for approval before submitting to Budget for fund certification. If approved, Richard Egger, IBO-C or Cathy House, PWBC Contracting Office must receive Aquiline purchase requests, within 2 days from approval date. Purchase Requests received more than 2 days after approval date may be returned without action. Prior to hand carrying to Acquisition Division or PWBC, Contracting Office, customers must contact their recommended source of supply and verify if they are Central Contractor Registered (CCR), obtain their DUNS \$, their Cage Code # and their Federal Tax ID # or print a copy from the CCR Web site: www.CCR2000.com showing the vendor is currently registered. Customer must also provide a copy of the GSA contract quotation. If customers are not on Aquiline they must submit their requirement on a DA Form 3953 and provide the same information as above. Only after the initials and date of the Chief, Purchasing Division (for new requirements) or the Chief,

Contract Administration Division (for modifications to contracts or delivery orders against existing contracts) have been placed on the purchase request will availability of funds be certified and funds reserved.

(11) The STANFINS Non Stock Fund Orders and Payables Report (including MILSTRIP transactions) is reviewed in August (31 July 2002 report) and September (31 August 2002 report) to identify invalid obligations. The report is annotated and forwarded to the DFAS FIELD SITE. Invalid obligations will be deobligated.

(12) Funds are being used as documented on DA Form 3953, Purchase Request and Commitment, by daily review of bulk certifications (for other than supplies), obligation authorities, fund citations, and reimbursable orders placed with other installations and activities.

(13) Purchase requests, bulk certification requests (other than supplies), travel requests, etc., are promptly certified and released when funds are available.

(14) Beginning 9 September 2002, program directors will be notified by the DFAS FIELD SITE by APC of any adjustments of a contract or reimbursable order affecting direct and/or reimbursable obligations, upward or downward, prior to processing blocks for obligation/deobligation.

(15) Personnel are assigned as representatives to the Olver Conference Room Bldg. 2-1120. Representatives will meet, as required, weekly, 8 August - 5 September 2002 and, as required, daily, 9-30 September 2002.

(16) A listing of all unobligated commitments is maintained and continuously updated throughout the month of September.

(17) Detailed fund control ledgers continue to be maintained through 30 September 2002.

(18) All unobligated commitments are reconciled on a daily basis during the month of September.

(19) Copies of purchase orders are picked up by the program directors from the IBO-DOC on a daily basis, more often if necessary, from 1-30 September 2002. Pick-up point is located on the first floor in the main lobby.

(20) New FY03 APCs are submitted to DFAS FIELD SITE-Rome for updating the APC Master File NLT TBD. The IBO-RM

Accounting/Systems Division will provide specific guidance due to Army reorganization initiating CIM effective 1 Oct 02. The main effect will be those who have BASOPS funding, AMS 131,132 and 19. Program directors and budget analysts should also be aware that when they add or change an APC for FY02 after creation of the candidate file and want it to be applicable in FY03, they must advise the DFAS FIELD SITE of the requirement.

(21) Turn-in of OMA, to AWCf for customer credit is cut off to ensure that credits received do not have an adverse impact on year-end closeout. The last date for customer to SARSS-1 turn in will be 13 Sep 02 and last date for SARSS-1 to be receipted for at the AWCf will be 20 Sep 02. These dates are subject to change based on AMC billing cycles. Once billing cycles have been confirmed, the Logistics Team will notify units of any change in dates. Units will be directed by the Budget Division to hold excess material until 1 Oct 02.

(22) All transmittals of obligation documents that can not be input into dbCAS should be faxed or express mailed to DFAS FIELD SITE-Rome.

(23) Request for Issue or Turn-In (DA Form 3161), which is applicable to Director of the Medical Center (MEDCEN) Activities for direct deliveries, is furnished the Troop Issue Subsistence Activity (TISA) on a weekly basis, not later than 1200 each Friday during September.

(24) A copy of Material Inspection and Receiving Report (DD Form 250) for direct deliveries of bulk Petroleum Oils and Lubricants (POL) from Defense Fuels Supply Center is hand carried (if on Fort Bragg) or faxed or express mailed (if outside Fayetteville) to the TBD on daily obligation transmittal beginning 7 September 2001. Normal bulk POL deliveries should be programmed in such a manner to cover usage through 30 September, but yet allow for the timely submission of the DD Form 250s NLT 23 September 2002. Only emergency deliveries will be processed during the period 28-30 September 2002 with the last DD Form 250 for FY02 delivered to the IBO-RM not later than 0800, 1 October 2002.

(25) All off-post activities are notified and required to furnish obligating documents to the major program director having fund control responsibility prior to COB 13 September 2002. When actual obligation document cannot be furnished, a MOD will be submitted to the IBO-RM NLT 1130, 9 September 2002.

(26) During the period 16-30 September 2002, documents are hand carried to the extent practical through supply and procurement to ensure maximum utilization of funds.

(27) Reimbursable orders are reviewed for validity and adjusted beginning 2 September 2002. Orders with questionable balances are to be referred to the WPBAC. Weekly Cost by AOB (PCN AVK-142), Accounts Receivable Status Report Funded (PCN AVK-120), Automatic (PCN AVK-117), and Other Sales (PCN AVK-123) are to be furnished to the DFAS FIELD SITE reflecting those reimbursable orders which are to be reduced to actual earnings and which are to have unfilled amounts. Those having unfilled orders are to be annotated with the APC that will reflect CSR amounts in FY02. The annotated reports will be furnished to the IBO-RM NLT 13 September 2002. Reimbursable Orders will be closed-out NLT 20 September 2002 except those for which orders and earnings may be affected by any contracts awarded on 30 September 2002. Orders do not need to be adjusted to earnings. Undelivered Orders must equal Unfilled Orders, i.e. obligations less accruals equals orders less earnings. Year-end reports are to be certified as required by XVIII Airborne Corps and Fort Bragg Supplement 1 to FORSCOM Reg 37-6. Unfilled orders and reimbursable CSRs must be in agreement. MODs for outstanding Military Interdepartmental Purchase Requests (MIPR) (DD 448) will be submitted to the DFAS FIELD SITE NLT 1130 on 23 September 2002.

(28) Obligation document transmittals to DFAS FIELD SITE are not batched, but are transmitted daily in order to spread workload and to provide timely update of financial management systems data. Documentation for all non-dbcAS actions that will result in obligation of FY02 funds is furnished by transmittal letter to the DFAS FIELD SITE, by the initial cutoff of 1130, 13 September 2002. All cost transfers between detail activity accounts are transmitted to the DFAS FIELD SITE.

(29) Follow-ups are made to ensure that travel vouchers for all completed travel are filed prior to 30 September 2002 including settlement of advances and any known adjustments such as cancellations, amendments, etc.

(30) MIPR is reviewed for validity. MIPRs are closed out NLT 24 September 2002 to the fullest extent possible. Unobligated amounts at 30 September 2002 cannot be carried forward to FY03.

(31) Receiving reports are furnished to DFAS FIELD SITE by 30 September 2002 for all supplies/services received in FY02. In the event receiving reports are not available by 30 September 2002, a MOD will be submitted estimating accruals and cost followed by receiving reports during the first week of October.

(32) The year-end buy requisitions are recorded in the document registers of the requisitioning activities on a daily basis.

(33) Effective 16 September 2002, all MODs will be submitted to the responsible budget analyst.

(34) Processing of POL credit card purchases will be through the last cycle. RBC does not have control of the input since DFSC took over. Units/Activities must work with their personnel who use POL and coordinate fuel usage and input of a MOD.

(35) Routine requests for transportation requiring a Government Bill of Lading (GBL) should be processed by activities through their program director to RBC, Transportation Division, NLT 27 September 2002. A MOD will be established to reserve funds for outstanding GBL.

(36) Valid MAN User Identification and Domain for receiving system status are provided to the IBO-RM by 12 August 2002.

(37) TDA property book holders provide fixed asset reporting data to DFAS FIELD SITE-Rome, NLT 12 August 2002 with updated data NLT 9 September 2002.

(38) All cash collections are posted to Funded Reimbursement Account (FRA) Commitment Ledgers prior to being deposited. Program directors will obtain increased obligation authority as necessary to ensure collections does not exceed FRA obligation authority.

(39) Upon issuance of a Continuing Resolution Authority (CRA)/appropriation of funds, notification of availability of funds is hand carried to the DOC within 2 workdays.

(40) The IBO-DOC will close out on Sunday, 22 September 2002, at an appropriate time agreed upon with IBO-RM.

(41) The final cutoff date for cost transfers between activity accounts is NLT 1130, 23 September 2002. Program directors must coordinate these cost transfers between activities/units to ensure funds are available.

(42) All FY97 records should be cleared not later than 21 June 2002. They will be closed as of 30 September 2002 and funds disbursed after 30 September 2002 will be FY03 funds.

(43) The billing cycle for IMPAC Credit Cards from us BankCard System runs to 23 Sep. Upon determining funding availability, budget officers should contact their unit analysts to establish MODs in the system for each credit card their units will be using through 22 September. **The amount of the MOD will not exceed the 30-Day Cardholder Limit determined by the budget analysts, they advise contracting of the amount to be loaded on the card. Yearend procedures for CARE are not expected to be published until 20 Sep, but expectations are that there will be FY02 obligations posted for the period 24-29 Sep for items charged during that time frame.**

(44) 100% inventories should be conducted in Jun or Jul to assure receipt of the maximum amount of credits generated.

(45) PAYROLL: The last payroll cycle for FY02 is scheduled for 21 Sep for payroll period ending 7 Sep. The cycle will create a MOD covering basic payroll through 30 Sep. Program directors and budget analysts will need to MOD overtime, step increases, promotions and awards covering the period 8-30 Sep 02.

(a) FY02 awards should be submitted by 20 Sep to assure they are reflected as FY02 funds.

(b) Changes of FY03 APC and/or accounting classification of employees payroll charges should also be furnished to the CPAC Customer Service Representative (CSR) by 20 Sep so that the DCPS data can be updated effective 1 Oct 02.

d. The RBC will ensure that:

(1) All transactions including orders placed, inventory increases and decreases, and necessary adjustments are recorded and transmitted on a timely basis.

(2) Transactions for creditable customer turn-ins of supplies and equipment are processed on an expedited basis after receipt is accomplished.

(3) Due-in files (open requisitions, purchase orders, and contracts) are purified by supply activities and cancellations and/or adjustments processed. The ISB Reconciliation process is accomplished for the period ending 31 July 02 and the adjustments are processed in the daily ISB cycles before 1 September 2002.

(4) Direct delivery receipts and issues (Budget Program 8400) to Womack Army Medical Center are processed at least weekly so as to arrive in ISSC NLT 1600 each Friday during September 2002.

(5) All TISA issues (OMA) and receipts, other than direct deliveries to Womack Army Medical Center, are processed on a cyclic basis to arrive in ISSC NLT 1600 each Friday during September 2002.

(6) Last normal daily business ISSD ISB supply input reaches Information Systems Service Center by 19 September 2002.

(7) After 26 September 2002, Logistics Division personnel will notify program directors of the dollar value by GBL/CBL numbers.

e. The IBO-DOC will ensure that:

(1) Purchase requests outstanding as of corresponding dates are reviewed for determination of which purchase actions can be completed prior to 30 September 2002.

(2) The use of Purchase Order Invoice Voucher (SF 44) is discontinued as of 3 September 2002 except for aviation in-flight use, and for exercises/operations, and emergencies. For ordering officers who can call in obligation amounts, program directors can adjust obligation balances as required. The SF 44 will be delivered to the DFAS FIELD SITE by 1400, 12 September 2002. Issuance of SF 44 to satisfy emergency requirements for repair and maintenance of U.S. Army Reserve Centers after 15 September 2002 will be coordinated with the applicable program director for fund control. Copies of credit card vouchers and SF 44's will be provided to the applicable program directors.

(3) Aquiline should be utilized to determine outstanding procurement document status. If Program Directors do not have access to aquiline they should contact IBO-DOC, Purchasing Division, 396-4362, ext. 271 for status beginning 1 Aug - 30 Sep 2002.

f. PWBC will ensure that: The Information Financial System (IFS) last supply and financial cycles are processed on 20 September 2002. Final data is furnished to ISSC for IFS to ensure input to STANFINS NLT 21 September 2002.

g. Commander, 1112th Signal Battalion will ensure that:

(1) ADP scheduling committee meets, as required, to schedule all daily and special processing.

(2) Schedules are monitored and any equipment failures or problems impacting on scheduled output are immediately reported to the IBO-RM so that timely decisions on reports can be made.

(3) An Army Standard Information Management System (ASIMS) Continuity of Operations Plans (COOP) is on file at Systems Analysis Branch for inspection and review outlining the specific procedures to be taken in the event of computer or accessory failure.

(4) Daily and special reports are provided to functional activities as scheduled (the timeliness will depend on the number of output print lines).

(5) Key ISSC operations personnel are on duty or available during periods of intensive management to ensure effective computer operations.

(6) The Catalog Master Data File (CMDf) cycle is scheduled TBD (scheduling of the CMDf update will be dependent upon availability of files from Army Material Command Catalog Data Office (AMCCDO)).

(7) Installation-wide ASIMS/SQL password changes do not occur during the period.

(8) The MAN is available to support local closeout procedures and broadcast timely system status.

h. The IBO-RM, Budget Division, will coordinate with the Business Centers, units, and other mission program directors to develop and consolidate UFR lists.

i. Accounting/Systems Division will ensure that:

(1) AWCf Acquisition Authority Control Report (PCN-ALF-15F) is reviewed daily and corrections are coordinated with the DFAS FIELD SITE.

(2) The WPBAC is advised immediately of supply or AWCf problems that will have an adverse effect on command ability to maximize fund utilization.

(3) Beginning 2 September 2002, OMA financial counter, obligations authority will be restricted, if necessary, based on availability of funds as determined by the IBO-RM or USASOC.

i. The Commander, 1st COSCOM will ensure that:

(1) An internal SOP is already in place within COSCOM and available for review by the IBO-RM outlining the immediate and specific procedures to be taken in the event of computer or accessory failure during nonduty hours, 9 - 30 September 2002.

The goal is to ensure the absolute minimum delay in providing crucial managerial reports to users.

(2) Representatives from the IBO-RM, Comptroller and 2d MMC are appointed as ad-hoc members of the Olver Conf Rm.

(3) The 1st COSCOM SARSS F09 files are available for downloading by IBO-RM, Automation Team NLT 1600 daily with files available by 1800 hours. Time subject to change.

(4) A weekly computer operations schedule is provided to IBO-RM Automation Division beginning 2 September 2002.

(5) All requisitions must be processed through ISB unless otherwise directed by higher headquarters. **Call in requisitions are not authorized unless AOG's. Walk through Post-Post transactions is not authorized.**

(6) The COSCOM SARSS CMDF update is scheduled for **TBD**

(7) The final normal business FY02 1st COSCOM SARSS cycle is scheduled for and processed on 25 September 2002.

(8) A special year-end buys (only unfinanced requirements list items) SARSS cycle is run on 27 September 2002 when directed by the IBO-RM.

j. The WPBAC will function as prescribed by XVIII Airborne Corps and Fort Bragg Memorandum 15-1, 10 March 1994.

(AFZA-IBO-RPP/Tel 6-5910)

KURT R. SAULSBURY
COL, FA
Director, Resource Management

DISTRIBUTION:

B, D, E

200 - IBO-RM
5 - CDR, 1112TH SIGNAL BATTALION
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5 - CDR, USAPT
5 - CDR, USASOC
5 - CDR, USACAPOC
5 - DIR, TEXCOM, ABNSOTD

APPENDIX A

YEAR END PROGRAM BUDGET ADVOSIRY COMMITTEE ATTENDEES

- 1.* Installation Business Office - Resource Management, Chairman
2. Programs and Evaluation Division
3. Budget Division
- 4.* Community Services Business Center
5. Corps Activities
6. Corps Misc
7. Public Works Business Center
- 8.* Readiness Business Center
- 9.* Installation Business Center - Directorate of Contracting
10. Chief, Internal Review Office
11. Installation Supply and Services Division Representative
- 12.*Assistant Chief of Staff, Reserve Component
- 13.*Commander, 1112th Signal Battalion
14. Information Technology Business Center
15. TEXCOM Airborne and Special Operations Test Board Representative
- 16.*525th Military Intelligence Brigade OMAR Representative
17. US Army Intelligence Security Command (USAISC)
18. 82d Airborne Division Comptroller
19. 1st Corps Support Command (COSCOM) Representative from:
 - a. Comptroller
 - b. Material Management Center
20. 16th Military Police Brigade Representative
21. XVIII Corps Artillery Representative

22. 20th Engineer Brigade Representative
23. 35th Signal Brigade Representative
24. Dragon Brigade Representative
25. US Army Special Operations Command (USASOC) Representative
26. Womack Army Medical Command
27. 18th Aviation Brigade Representative
28. 229th Aviation Regiment Representative
29. 18th SSG Representative
30. 44th Medical Brigade Representative
31. Depot Level Repairable Program Director

* Required to submit individual unfinanced requirements lists.
If consideration is desired other members may submit unfinanced
requirement lists through appropriate channels.

26 Mar 02

MEMORANDUM FOR SEE DISTRIBUTION

SUBJECT: Fiscal Year 02 Year End Close Circular

1. Attached is the FY02 Year-End Close (YEC) Circular
2. Every effort has been made to ensure the completeness of this document. However, due to the complexity and number of agencies involved in year-end close, certain omissions were inevitable.
3. As the end of the year approaches and further guidelines are definable, updates and changes to this circular will be issued through e-mail. Special arrangements will be made for those agencies without e-mail capabilities.
4. POC is DEBORAH BURKE, 6-5910/7805, EXT 389.

JAMES A. DECA
Chief, Programs and Budget

DISTRIBUTION:
B, D, E